

REMARKS

The fee for new claims has been calculated as shown below.

	Claims Remaining After Amendment		Highest Number Previously Paid For	Present Extra	Rate	Fee
Total	80	-	20	60	(small entity) x 25 (others) x 50	\$3000.00
Independent	10	-	3	7	(small entity) x 100 (others) x 200	\$1400.00
Multiple Dependent (None)					(small entity) + 180 (others) + 360	\$0.00
TOTAL ADDITIONAL FEES						\$4400.00


Please charge our deposit account 50/1039 the \$4400.00 fee for the new claims and new independent claims.

If any further fee is due for this amendment, please charge our deposit account 50/1039.

Favorable consideration is earnestly solicited.

Respectfully submitted,

Date: January 7, 2005


Mark J. Murphy
Registration No. 34,225

COOK, ALEX, McFARRON, MANZO,
CUMMINGS & MEHLER, LTD.
200 West Adams Street
Suite 2850
Chicago, Illinois 60606
(312) 236-8500
Customer no. 000026568